



End of year report & Independently Examined Financial statements

For the Year Ended 31st March 2025

Charity number: 1161092

The Fod
Reports and Accounting
For the Year ended 31st March 2023

CONTENTS

	Pages
Report of the Trustees	1 - 8
Structure, Governance & Administration	8 - 9
Summary of Financial Activities	9 - 10
Independent Examiners Report	11
Statement of Trustees responsibilities	12
Unaudited financial statements	13 - 22

Trustee report

Dear Friends, Supporters, and Pod Community,

The Pod, now in its eleventh year, continues to thrive despite the many challenges of our current environment locally and nationally. As Chair of The Pod, I am proud to reflect on what has been a truly inspiring and impactful year. From its beginnings in 2013 as a small parent-led initiative, The Pod has grown into a thriving, grassroots charity that continues to stay true to its roots: listening to families, valuing lived experience, and creating inclusive spaces where everyone can belong.

Every service – from Youth Club and Pod Plus to JAMM and Scrapstore – plays a vital role in helping people feel supported, seen, and empowered.

Despite some challenges, such as temporary premises for the Youth Club and the pause on the Workshop programme, our team has responded with flexibility and care. We've embraced the outdoors, added new sessions, and laid the groundwork to double capacity where possible. It's a great example of how we adapt while keeping our focus on the needs of our members.

Our core mission is to reduce social isolation – and I truly believe that's what The Pod does best. Through everything we offer, we bring people together: to learn new skills, find support, share laughter, and build confidence.

Volunteers and members have stepped up in incredible ways – from running craft stalls and community events to representing The Pod as Ambassadors in schools and at careers fairs. This was beautifully evident at our Ten Year Anniversary Party that we held in September, organised by and catered for by our Supporters Club, we got to mingle, chat, and dance together. Sparkly costumes offered additional glitter to a very happy event. This spirit of shared purpose is what makes The Pod so special.

None of this would be possible without our small, dedicated team of staff, our volunteers, our partners, and of course, the families and individuals who trust us to walk alongside them. A heartfelt thank you to every person who contributes to making The Pod a place of connection and joy.

Looking ahead, we remain committed to growing in a way that keeps people at the heart of everything we do. Whether its through new premises, expanded sessions, or deepening community partnerships, we will keep listening, learning, and doing all we can, to help our members reach their potential.

Warm wishes

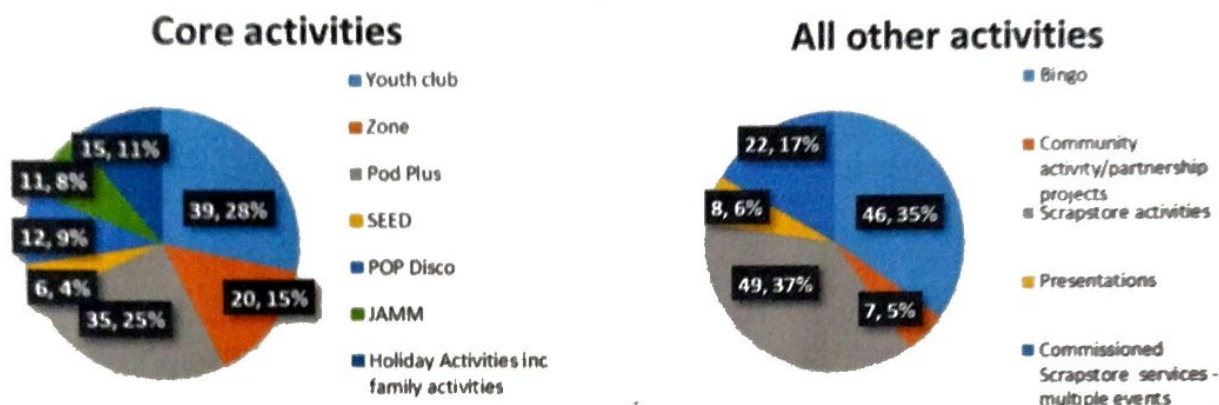


Moira Spence
Chair of Trustees

History - The Pod is a grassroots initiative, founded by parent carers in 2013 in response to a lack of services for disabled children in Mendip. Maintaining a service that is member led is essential in ensuring Pod beneficiaries support one another and reach their full potential.

Objectives - (CIO extract) To promote social inclusion for the public benefit by preventing people from becoming socially excluded, relieving the needs of those people who are socially excluded and assisting them to integrate into society.'

The charity achieves this through the following services;



In summary; the number of sessions/activities across the year has increased by 12%, 2025 = 270 (2023/24 = 242) This increase can largely be attributed to commissioned activities.

Pod Youth Club

The Youth Club welcomes children aged 10 to 17 with additional needs. It meets on Tuesdays from 5:30 to 7:30 pm during term time, with occasional sessions during holidays. The staff-to-child ratio is 1:3, and the team is skilled and experienced, dedicated to helping children reach their full potential. Participants learn important life skills and build friendships. Activities at the Youth Club, as well as all Pod projects, are co-led by the attendees themselves.

This year, favourite activities have largely been outdoors, as the group has been based in temporary, smaller premises for most of the year. This shift has led to more outdoor sessions and smaller group sizes while the project has been in a holding period. Despite this, there remains a lengthy waiting list. Significant efforts have been made this year to engage with waiting families and prepare for doubling the project's capacity when it relocate's back to Vallis Youth Centre in April 2025.

The Zone

The Zone is a youth club for Young Carers who join between 8-16 years old. The Zone runs on alternate Wednesday evenings in term time and this year the children have enjoyed regular holiday activities. Many but not all the children have a sibling with additional needs, or they may have parents who have long term health conditions that impact their ability for their children to lead normal childhoods. The group are diverse, and the activities chosen to support these needs. Children may come to Zone to enjoy respite from high energy households whereas other young carers who attend prefer high energy, often competitive activities. The children really enjoy their nurturing session alongside trips out which this year included; Trampolining, trips to the cinema pottery painting and cinema.

Pod Plus & POP Discos

The Pod Plus group meets on Mondays from 6:30 to 8:30 pm and is attended by young adults aged 17 to 30. The team provides support at a ratio of 1:5. Activities, often suggested by the members themselves, tend to be creative, and the team aims to facilitate these whenever possible. This year, the group enjoyed outings such as meals out, Ready Steady Cook challenges, afternoon teas with special guests, and visits to Heal outdoor rewilding centre.

The monthly POP Disco remains a highlight on the Pod calendar, with attendance steadily increasing as its reputation grows. The event features a resident DJ, a young man with additional needs, who brings energy and inclusivity to the experience. POP is equally enjoyed by parent carers and personal assistants, who come together for mutual support. Themes for each disco are chosen by the group and have included karaoke, silent discos, and dance tunes.

JAMM - Just A Monday Meet-Up

Our parent support group meets once a month on a Monday from 10-12 noon. We provide a space to pause from stressful lives, a chance for parent carers to take a rare opportunity to sit, reflect and have a chat.

The group welcomes a mix of regular attendees and new parents looking for supportive peer connections and guidance from the Pod team. Conversations often revolve around lived experiences of caring for their child or young adult, sharing ideas on navigating emotional and professional support, education, and funding challenges, or simply providing a welcome distraction. Many meaningful and poignant discussions take place within this supportive space. Testimonials from parent carers highlight the value of this safe, non-judgmental environment, where attendees can openly share emotions and challenges, listen, and offer suggestions based on their own experiences.

Workshop

Originally a "Make & Sell" project, Workshop has evolved into a stand-alone program offering skill-building, social time, and workplace experience. Currently paused (24-25) as we collaborate with the Local Authority and SEN providers to create an accessible day service or short course. This new model will expand opportunities for independence, communication, social, workplace, and confidence skills. Workshop provides a fun, supportive environment to connect with the community and develop skills that can lead to volunteering or employment, including supported opportunities through the Scrapstore project.

Pod Scrapstore

Pod Scrapstore, now in its 4th year, is developing into a viable business model for Pod which has enabled young adults to gain valuable work experience and serve their community.

- Scrapstore is the ideal vehicle for work experience, training, and potential employment with a role for everyone whatever their level of skill or support needs. Feedback captured reflects that they enjoy feeling responsible and being an expert in something.
- Scrapstore provides the community with a resource for materials that appeal to schools, nurseries, childminders, families and creative people - The public response is strong and supportive. Our customer and supplier base has grown and we are now trading with scrapstores in the South West.

Some volunteers have found certain customer behaviours or expectations challenging. In response, we've introduced training, clear signage, leaflets, and staff badges to help communicate the needs of our team to the public. We work with individuals on specific situations to clarify processes, reduce anxiety, and encourage positive interactions. Regular debriefs after each session allow us to reflect on incidents, learn as a team, and adapt our approach—while recognising that customers may bring their own needs and challenges into the space.

This year Scrapstore has:

- Been commissioned by Frome Town council to provide "Loose Parts Play" materials for the Play Trolley in a local Park.
- Pop Up Play Box Project - Commissioned by Frome Town Council. Members were supported to provide scrap play experiences across parks on Frome during the school holidays.
- Scrap play at the Frome Children's Festival in July, visited by over 100 children.
- Little Scrapstore situated in the town centre continues to thrive. Open to the public for 2hrs weekly and on Independent Market days for 5 hours monthly. The location of the premises has increased the profile of Scrapstore. There is a constant flow of donations from new sources, donors include commercial waste providers.
- Commissioned by The Frome Independent Market, Pod members were supported to run craft activities based on each market's theme using Scrapstore materials. This was an ideal opportunity to spread the word about the project.
- Scrapstore supplied materials to festival and event organizers creating displays, artworks and activities across the town including Terrestrials "Kids Take Over the Town Hall" event.

All Pod projects are led by staff, with volunteers playing a key role in supporting sessions, gaining work experience, and contributing meaningfully to the community. Their involvement helps challenge stereotypes and break down social barriers.

Pod Scrapstore is actively seeking funding and suitable premises to expand. The leadership team is developing governance, policies, and procedures in preparation for a new space. The goal is to open Scrapstore multiple days each week and establish a community base where The Pod can run its projects—potentially in partnership with other organisations.

Additional Activities.

Community partnerships are important to the charity and remain strong. Pod families enjoy taking part, and volunteering at community events. Project members and families are consulted when local events are planned, and the charity has led or taken part in numerous initiatives including:

- Young Drivers School, the Pod community aged 10+ to any age enjoyed driving a car for 30 minutes with a driving instructor. This is an annual favourite and a fantastic opportunity for people to get behind the wheel of a real car who may never experience this independently.
- Volunteers held a stall at the Cheese & Grain Charities Fayre, selling our new hopes and dreams books and running our popular puzzle swap.
- Annual Panto trip. Pod members and Friends of Pod watched the accessible performance of Sleeping Beauty. They had a great time joining in with the stage fun and songs.
- A coach trip to Weymouth for Pod members, families, and friends of Pod. Fun with Sandcastles, fish and chips, pedalos, ice-creams and new friendships. This is an annual favourite for everyone.
- The Pod concluded its 10th birthday with an amazing prom style glitzy party at Foxy's Den. Members, families, supporters, staff and trustees partied the night away. This was largely

made possible through the Supporters group meeting regularly and donating their time and services.

- Pod members and supporters ran stalls at the Carnival Fun Day and Lions Fete's to raise funds but also the profile of the charity.
- The Pod entered the Frome Street Carnival with "Pod The Magic Dragon". This was created by people in our community. The Dragon Team at the carnival were members of Pod Plus and Parent Carers. Everyone thoroughly enjoyed the evening despite the long walk/dance and the entry was well received. There are requests to enter again this year.
- Distributed 60 Circus Starr tickets to the Pod community and Friends of Pod.
- Pod families came together to enjoy the "Slip and Slide" activity in Beckington, a great session with lots of splashing and squealing.
- Pod Plus members and colleagues continue to run "Puzzle Swap" which takes place once a month at the Cheese & Grain, and also at Coffee 1. Puzzles are donated, members run the sale or swap whilst also doing puzzles together. It is a social meet up for many people who lead isolated lives in our community.
- Glastonbury Festival Crowd Marshal Team. A new opportunity to fundraise and experience the festival from a crew perspective. 39 staff, beneficiaries and Friends of Pod were supported to work together. Crowd marshalling is an important art of the infrastructure. 3 shifts of 8 hours per person = 936 volunteer hours (not included in volunteer hours)

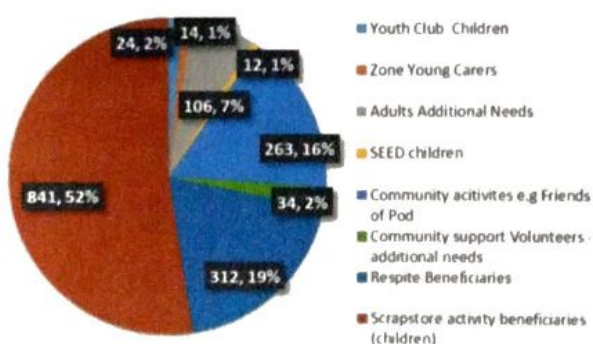
Community Accessible Bingo

Our weekly bingo runs every Monday evening, (partnership - Cheese & Grain) with thanks to our wonderful group of volunteers, including many with additional needs. The charity runs a small Pop-up café providing the players with affordable snacks and drinks. Volunteers supporting the café may include people from the charity's projects who find it difficult to secure work experience due to their support needs – they appreciate being able to gain valuable work experience alongside their club activities or when they move on from accessing Pod projects to supporting the charity. Volunteers and attendees at the bingo are very proud of their support for the charity, and for many it is the highlight of their week.

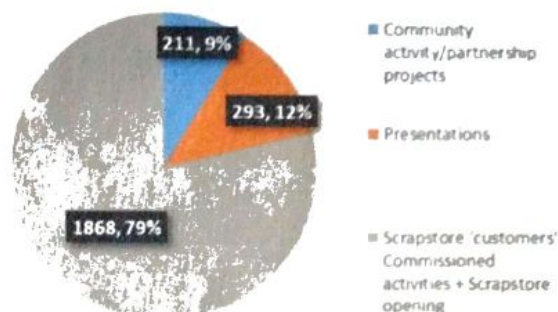
This years presentations included;

- BBC Radio Somerset, Scrapstore promoted through an interview at the Children's Festival
- Frome Community Lottery presentation following a donation to purchase a Feather Flag which is used in Scrapstore and at all community events.
- Pod ambassadors present to local schools and colleges.
- Frome Job Centre - Improving Lives Event.
- Aspiris Careers Event at the Cheese & Grain.

Direct beneficiaries



Community beneficiaries



The number of direct beneficiaries rose to 1,606 in 2025 (up from 674 in 2024), partly due to improved tracking that now includes wider community impact through broader activities and commissioned projects.

Impact

This year has brought continued growth across Pod Projects, activities, and community offerings. The charity remains committed to its core values - delivering what our members and wider Pod community truly want. By listening to families and individuals, we are steadily expanding our presence and increasing the range of social opportunities available to all.

Scrapstore continues to grow its customer base, delivering a valued service to the community and a valuable learning opportunity for our members. From the Little Scrapstore concept we have expanded to supply Craft activities at the Frome Independent Market, been commissioned to provide play materials for the Play Trolley in Victoria Park and offered play sessions throughout school holidays in parks around Frome.

This created many more supported work experience opportunities for over-18s, while also raising our visibility in the town and positively impacting society. It helped break down prejudices and misconceptions about the skills and abilities of our Pod community. Pod members are being seen as capable, skilled, and valued. Building on these connections will open doors in the future.

Pod Ambassadors, who volunteer at Scrapstore and other projects have spoken to schools and community groups, are amazing advocates for work of The Pod and its impact on their lives. The praise received for their courage to speak in public and the passion with which they tell their stories and that of the charity, is inspiring. Their enjoyment, pride in the development of skills and self-confidence shines through - all built on the foundation of trust and support they've received from the Pod.

POP Disco brings together individuals from different backgrounds through this vibrant, open-access project. It has become a space where new friendships form and connections grow—many of which continue beyond the event itself. The result is a wider, more inclusive social network for everyone involved. We're confident that, once a month, POP Disco is the most joyful place in Frome!

The experience of our members, families and community matters to us. It is what guides the charity's work and enables us to strive to do more. The success of our projects is founded on building strong trusting relationships with families and members.

Our project teams capture and record special moments or comments from sessions, which we call "gems." These statements highlight the significant progress made by individuals—progress that might seem small to an outsider but represents vital steps toward a more positive life experience. Both the team and peers acknowledge and celebrate each success.

The following testimonials give a picture of the Social Impact of The Pod. We are heartened to hear that they are happier, healthier, and more confident as they form friendships and learn to be independent. Where previously they may have struggled to be accepted and understood.

My daughter absolutely loves coming to Pod and would be very, very upset if it was to end. If Pod didn't exist, I really don't know what else she would enjoy. It is so good for the young people and its a safe place too. My daughter is a confident young lady and this social gathering is excellent for her mental health as she can mix with other young people.

(Nichola, March 2025)

My son has limited social contact with his peers so attending Pod has been of great value to him and us as a family. He has made a lot of progress with his conversational skills and Pod has really boosted his confidence.

(Beth, March 2025)

Pod has made me feel less anxious when meeting new people. If it was not for Pod I would be stuck for things to do and nobody to talk to about my worries. I can see who I want to see and I'm not criticised by others, thank you Pod.

(Charlotte 2025)

I just wanted to pass on how invaluable the Zone has been for my girls who are young carers within our family. It has given them hours of fun, new friendships and, probably most valuable, time away from home that they may not have had otherwise. The whole team are so supportive of them, an open ear and also supportive to us as parents as well. I couldn't imagine not having this opportunity and outlet for them and they would be absolutely devastated if it ended. I can't say thank you enough for all that people at Zone (and Pod) do for young carers and their families, you're all amazing. Special thanks to Emma for all her hard work and support as well.

(Becky 2025)

Young carers had been a Godsend for my child. Prior to attending she didn't know anyone in a similar position to her and felt very isolated and lonely. My daughter looks forward to the Zone and wishes it could be weekly. She enjoys the fun packed activities and has made lots of friends. She feels safe with the adults and has developed a level of trust to confide in them when she feels anxious or upset.

(Georgina 2025)

The team

The Pod leadership team includes 1 Founder Charity Manager and 1 Project Development Manager who each work 20 hours a week. Day-to-day management, project development and fundraising is undertaken by this team. Trustees ensure that key policies are in place, reviewed and adhered to, with safeguarding at the top of the agenda. Service delivery is in the skilled hands of employed sessional workers who are often flexible and work across other projects run by the charity or provide cover ensuring no projects are cancelled due to unforeseen staff absences.

The employed team around the projects also include;

Administrator	20 hours per week from January 2025
Pod Youth Club	1 Youth Leader/4 Youth Workers
The Zone	1 Youth Leader/1 Youth Worker
Pod Plus	1 Project Lead/1 Assistant
POP Disco	1 Project Lead/1 Assistant/1 resident DJ*
Scrapstore	1 Scrapstore Co-ordinator

Additionally the charity employs 2 people with additional needs; One produces marketing materials fliers etc and is our resident DJ* - the other employee supports the monthly bingo. Pod provides a support worker for each employee (funded by the Access to Work scheme)

We value our team of volunteers and are very grateful for the hours they donate. This year volunteer hours totalled an impressive 2487 hours (2024: 2476) The full-time equivalent would be equivalent to 1.3 full time members of staff. These hours are calculated as follows;

- 355 Scrapstore e.g Little Scrapstore opening once a week/ market days and popup events
- 320 Community projects e.g Children's festival and seasonal fetes and market stalls
- 920 Weekly Bingo
- 296 Additional hours worked by Leadership team

A total of 52 volunteers supported Pod projects this year, including 34 with additional needs. Their contribution is vital to delivering a diverse range of services. However, the charity relies on paid sessional staff to provide the expertise, consistency, and stability needed to support vulnerable children, adults, families, and to train volunteers. In 2025, salaries accounted for 74% of annual expenditure (down from 79% in 2024).

Fundraising

Following the trustees' decision in 2024 to harness the fundraising expertise within the charity's management team, this internal strategy has continued to yield positive results. At the same time, the charity has been actively preparing for growth, with plans to secure a lease on a premises to house all its projects, including Scrapstore. The aim is to build the necessary resources to enable this move as early as possible, while carefully balancing the needs of existing projects to ensure they are not compromised.

Structure and Governance

The Charity Managers report to the board at every trustee meeting; this report provides up to date information on each project, community activities, safeguarding, finance and anything pertinent at the time. Board meetings generally take place in March, June, September & December - this year all meetings took place face to face. Trustees liaise and individually meet with the charity managers to discuss actions specific to their area of responsibility.

The Charity Manager line manages the administrator and the leadership team support their designated Project Lead workers who in turn provide supervision to the project teams and volunteers.

Administration

Registered Charity address: c/o Frome Town Hall, Christchurch Street West, Frome, BA11 1EB

Banking: Co-operative bank, Po Box 250, Delf House, Southway, Skelmersdale, WN8 6WT

Trustees

M Spence

S Drake

Z O'Gorman

D Killah

Michael Rhodes (appointed 9 July 2024)

A Clarke (resigned 30 April 2024)

Payroll: In-house using Brightpay software.

Insurance: Zurich Insurance – Policy renewal date 25th February 2026.

Unaudited accounts: Westcotts Chartered Accountants, Axminster, Devon, EX13 5AD

Governance

Governing Document:

The charity formed as a community group on the 1st May 2013 and became a registered charity (CIO) with voting members on the 27th March 2015. If the CIO is wound up; the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities. Members must be aged 18+ and membership is an annual renewal costing £12 for family membership and £8 for individual adults. The number of members in the year ending 2025 is 90 (2024 - 54)

Trustee Appointments:

Recruiting new trustees to broaden the skillset of the board remains an ongoing priority. While there is no immediate pressure to fill vacancies, the board is committed to maintaining a diverse and well-rounded range of expertise. Trustee skills and board needs are carefully assessed and regularly reviewed using a skills matrix, ensuring balanced, effective, and strategic governance.

The members or the charity trustees may at any time appoint a new charity trustee when there is an identified need. An interested trustee is provided with an 'essential guidance on being a trustee' They will attend a trustee meeting before their first appointment in addition to receiving a copy of the constitution, latest annual report and statement of accounts. *The 'new trustee' will be provided with a mentor for the first 6 months. During this time the mentor will be available to provide support as required'*

One-third of the charity trustees retire from office at the AGM. If the number of charity trustees is not three or a multiple of three, then the number nearest to one-third shall retire from office. Charity trustees to retire by rotation shall be those who have been longest in office since their last appointment or reappointment.

All trustees give their time voluntarily and receive no remuneration or benefits.

Summary of Financial Activities

We always aim to minimize the cost of our services to disadvantaged families, however we do acknowledge an income made up of voluntary contributions e.g. weekly 'subs' in the reports. In 2024/25 charitable activity and fundraising income generated £27,016 (2024: £16,558)

The charities trading activities generated an additional £19,993 (2024: £12,373) against £5,820 in expenses (2024: £7,215)

The team around Pod maintains excellent relations with its funders and has a good track record with fundraising. Charitable donations and grants given by individuals, groups and grant making bodies totaled £64,365 (2024: £68,974) with a further £9,997 received for commissioned young carers services.

The trustees would like to thank all our funders and donors both large and small for their support which has enabled us to develop and expand our provision. A full list of donors is presented on page 19-20 of this report.

The income for the year ending 31 March 2024 totaled £121,371 (2024: £97,905) against expenditure of £89,258 (2024: £75,277)

Reserves and Financial Planning Statement

At the end of the 2024/25 financial year, the charity holds unrestricted reserves of £41,546, with a further £50,185 in restricted reserves allocated to core projects and associated core costs.

The Trustees acknowledge the considerable challenges within the current funding environment, including increased competition, the ongoing cost-of-living crisis, and rising demand for services. They will continue to monitor the level of unrestricted reserves, which remain within the target range of £31,500 to £52,500 at year-end. This range represents 3 to 5 months of the charity's annual operating costs for the year ending 2025/26, based on **current** activity levels.

It should be noted that the Trustees have designated a further £30,000 from unrestricted funds specifically for venue hire, in anticipation of securing new premises for the charity in 2025/26.

Looking forward, the Trustees have carefully considered the risks associated with the charity's anticipated growth and strategic "step change" in the coming year. They consider the current level of unrestricted reserves, together with designated funds - appropriate and proportionate, taking into account the projected operating costs and developments planned for 2025/26.

Recognising the growing financial pressures, the Trustees have revised the unrestricted reserves target for the next financial year to between £42,000 and £70,000, which continues to represent 3 to 5 months of projected operating costs.

The charity is in receipt of multi-year funding from the Gosling Foundation and the Barbara Ward Foundation, alongside various one-off grants and individual donations. However, a funding shortfall remains, with a fundraising target of approximately £96,000. Meeting this target is essential to maintain and expand the charity's vital services for vulnerable children, adults, and families.

It is important to note that this target is not solely reliant on grants, reflecting the charity's efforts to build its income from charitable, trading and commissioned activities to reduce dependence on grant funding. In 2024/25, self generated income represented 51% of total income, up from 39% in 2023/24.

This budget projection includes plans to establish a dedicated base for the charity's operations by Autumn 2025, a key strategic goal, though not yet secured.

The Trustees will continue to monitor the fundraising strategy and reserves position throughout the 2025/26 financial year to ensure financial sustainability and delivery of the charity's objectives.

 (Trustee)

The Pod

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

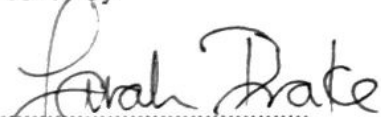
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 15.1.25 and signed on its behalf by:



S Drake
Trustee

The Pod

Independent Examiner's Report to the trustees of The Pod

I report to the trustees on my examination of the accounts of The Pod for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity trustees of The Pod you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the The Pod's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of The Pod as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

AALiggath FCA

Independent examiner name

Date: 9.6.2025

The Pod

Statement of Financial Activities for the Year Ended 31 March 2025

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies	2	25,255	58,537	83,792	74,731
Other trading activities	3	30,147	7,432	37,579	23,174
Total income		55,402	65,969	121,371	97,905
Expenditure on:					
Raising funds		(4,224)	(1,596)	(5,820)	(7,215)
Charitable activities	4	(21,488)	(67,770)	(89,258)	(75,277)
Total expenditure		(25,712)	(69,366)	(95,078)	(82,492)
Net income/(expenditure)		29,690	(3,397)	26,293	15,413
Net movement in funds		29,690	(3,397)	26,293	15,413
Reconciliation of funds					
Total funds brought forward		39,707	50,185	89,892	74,479
Total funds carried forward	11	69,397	46,788	116,185	89,892

All of the charity's activities derive from continuing operations during the above two periods.

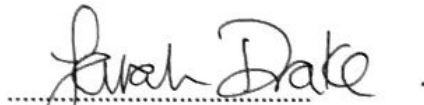
The funds breakdown for 2024 is shown in note 11.

The Pod

(Registration number: 1161092)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Current assets			
Debtors	8	2,710	2,598
Cash at bank and in hand	9	114,938	89,133
		<u>117,648</u>	<u>91,731</u>
Creditors: Amounts falling due within one year	10	<u>(1,463)</u>	<u>(1,839)</u>
Net assets		<u>116,185</u>	<u>89,892</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		46,788	50,185
Unrestricted income funds			
Unrestricted funds		<u>69,397</u>	<u>39,707</u>
Total funds	11	<u>116,185</u>	<u>89,892</u>

The financial statements on pages 5 to 14 were approved by the trustees, and authorised for issue on and signed on their behalf by:


.....
S Drake
Trustee

The Pod

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Pod meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

The Pod

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

The Pod

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Financial instruments

Recognition and measurement

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations	4,825	638	5,463	9,756
Voluntary contributions	8,651	-	8,651	5,597
Grants, including capital grants;				
Grants from other charities	11,000	57,899	68,899	59,218
Memberships	779	-	779	160
	25,255	58,537	83,792	74,731

3 Income from other trading activities

	Unrestricted funds General £	Restricted funds £	Total funds £	Total 2024 £
Trading income	7,827	1,311	9,138	8,934
Fundraising	15,137	1,751	16,888	10,067
Tuck	698	-	698	734
Scrapstore	6,485	4,370	10,855	3,439
	30,147	7,432	37,579	23,174

The Pod

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

4 Expenditure on charitable activities

		Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Charitable activities		19,731	67,585	87,316	73,753
Support costs	5	1,757	185	1,942	1,524
		<u>21,488</u>	<u>67,770</u>	<u>89,258</u>	<u>75,277</u>

5 Analysis of support costs

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Training	320	170	490	325
Finance costs	71	15	86	(13)
Governance costs	1,366	-	1,366	1,212
	<u>1,757</u>	<u>185</u>	<u>1,942</u>	<u>1,524</u>

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year (2024: Nil).

No trustees have received any reimbursed expenses or any other benefits from the charity during the year (2024: Nil).

7 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	<u>70,516</u>	<u>59,156</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year was as follows:

The Pod

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	2025 No	2024 No
Average head count of employees	13	13

No employee received emoluments of more than £60,000 during the year (2024: Nil)

8 Debtors

	2025 £	2024 £
Other debtors	2,710	2,598

9 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	1,094	2,244
Cash at bank	113,844	86,889
	114,938	89,133

10 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	983	1,359
Accruals	480	480
	1,463	1,839

11 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
<i>General</i>					
General Funds	39,707	55,402	(25,712)	(30,000)	39,397
<i>Designated</i>					
Designated Fund	-	-	-	30,000	30,000
Total unrestricted funds	39,707	55,402	(25,712)	-	69,397
Restricted funds					
David Soloman	650	-	(650)	-	-
Frome Town Rotary	393	-	(393)	-	-
MASG	314	-	(314)	-	-

The Pod

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Douglas Arter	63	-	(63)	-	-
FAST	3,042	-	(779)	-	2,263
FTC - Scrapstore	1,732	-	(1,732)	-	-
FTR - Scrapstore	2,000	-	(906)	-	1,094
Leonard Laity Stoate	704	1,200	(523)	-	1,381
Mendip Shape Lottery	169	-	(169)	-	-
Frome Lottery	-	200	(200)	-	-
Frome Town Rotary	750	275	-	-	1,025
Access For All - DWP	(77)	1,752	(1,675)	-	-
Albert Hunt	3,000	-	(750)	-	2,250
Witham Vale - Community	40	1,000	(1,040)	-	-
Swim fundraiser	573	-	(50)	-	523
ASDA PYC	800	-	(800)	-	-
CO-OP fund	638	900	-	-	1,538
Happy Families	-	500	-	-	500
Lions Club	1,000	5,000	(3,977)	-	2,023
Medlock	2,000	-	-	-	2,000
SCF Core	4,309	-	(4,309)	-	-
Sir Jules Thornton	2,000	-	(1,015)	-	985
SC fund	16,878	-	(16,878)	-	-
Van Neste	9,207	-	(5,535)	-	3,672
Barbara Ward	-	5,000	(615)	-	4,385
CIAT	-	1,000	-	-	1,000
Comic Relief	-	4,500	-	-	4,500
FTC - PP Development	-	2,500	-	-	2,500
FTC - Play Trolley	-	3,890	(2,560)	-	1,330
FTC - Seed Pod	-	5,500	(1,629)	-	3,871
10 Year Party	-	1,414	(1,414)	-	-
Glasto Admin	-	700	(700)	-	-
Gosling Foundation	-	6,000	(543)	-	5,457
Ind Market Craft	-	1,752	(1,752)	-	-
KFC Foundation	-	2,500	(2,500)	-	-
SC - Zone	-	9,997	(9,997)	-	-
SCF	-	8,500	(5,859)	-	2,641
Sherborne CC	-	1,850	-	-	1,850
	50,185	65,930	(69,327)	-	46,788
Total funds	89,892	121,332	(95,039)	-	116,185

The Pod

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

Unrestricted funding to support core activities and charity growth includes grants and donations from the following funders:

£10,000 from Somerset Council - to deliver Young Carers service

£10,000 from Postcode Local Trust

£1,000 from SC & ME Morland

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
General					
General Funds	38,820	42,977	(42,432)	342	39,707
Restricted funds					
Children in Need	7,702	-	(7,414)	(288)	-
SCF Discovery	1,408	-	(1,408)	-	-
Gosling Foundation	813	-	(813)	-	-
Local Giving	281	-	(227)	(54)	-
Frome Town Council	2,130	-	(2,130)	-	-
David Soloman	1,500	-	(850)	-	650
Frome Town Rotary	1,187	-	(794)	-	393
MASG	479	-	(165)	-	314
Douglas Arter	500	-	(437)	-	63
FAST	3,489	-	(447)	-	3,042
FTC - Business Plan	900	-	(900)	-	-
FTC - Scrapstore	2,212	232	(712)	-	1,732
FTR - Scrapstore	2,000	-	-	-	2,000
Inner Wheel	1,500	-	(1,500)	-	-
Leonard Laity Stoaite	1,000	-	(296)	-	704
Mendip Shape Lottery	1,000	-	(831)	-	169
National Lottery	7,558	-	(7,558)	-	-
Frome Lottery	-	500	(500)	-	-
Frome Town Rotary	-	750	-	-	750
Access For All - DWP	-	485	(562)	-	(77)
Albert Hunt	-	3,000	-	-	3,000
Witham Vale - Community	-	1,000	(960)	-	40
Swim fundraiser	-	1,623	(1,050)	-	573
ASDA PYC	-	800	-	-	800
CO-OP fund	-	638	-	-	638
Happy Families	-	900	(900)	-	-
Lions Club	-	1,000	-	-	1,000
Medlock	-	2,000	-	-	2,000
SCF Core	-	5,000	(691)	-	4,309

The Pod

Notes to the Financial Statements for the Year Ended 31 March 2025 (continued)

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Sir Jules Thornton	-	2,000	-	-	2,000
SC fund	-	25,000	(8,122)	-	16,878
Van Neste	-	10,000	(793)	-	9,207
	35,659	54,928	(40,060)	(342)	50,185
Total funds	74,479	97,905	(82,492)	-	89,892

12 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2025 £
Current assets	70,860	46,788	117,648
Current liabilities	(1,463)	-	(1,463)
Total net assets	69,397	46,788	116,185
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Current assets	41,546	50,185	91,731
Current liabilities	(1,839)	-	(1,839)
Total net assets	39,707	50,185	89,892

13 Related party transactions

There were no related party transactions in the year (2024: Nil).